

## IN THE CLAIMS:

The text of all pending claims, (including withdrawn claims) is set forth below. Cancelled and not entered claims are indicated with claim number and status only. The claims as listed below show added text with underlining and deleted text with ~~striketrough~~. The status of each claim is indicated with one of (original), (currently amended), (cancelled), (withdrawn), (new), (previously presented), or (not entered).

Please CANCEL claims 2, 5, 6, 7, 8, 14 and 18 without prejudice or disclaimer and AMEND claims 1, 5, 13 and 20 in accordance with the following:

1. (currently amended) A packing unit for a refrigerator having a detachable door handle, the packing unit comprising:

an outer case to protect an external appearance of a refrigerator having a detachable door handle;

an upper shock absorber accommodated in the outer case and connected to an upper part of the refrigerator such that the upper shock absorber covers an entire top surface of the refrigerator, and having a handle accommodating part to accommodate the detachable door handle when detached from the refrigerator such that the handle accommodating part is grooved to a predetermined depth in the upper shock absorber to prevent the detachable door handle from protruding from an outer surface of the upper shock absorber, when the detachable door handle is accommodated therein and the detachable door handle is forcedly fitted into the handle accommodating part; and

a lower shock absorber accommodated in the outer case and connected to a lower part of the refrigerator.

2. (cancelled)

3. (original) The packing unit of claim 1, wherein the upper shock absorber comprises an expandable polystyrene material.

4. (previously presented) The packing unit of claim 3, wherein the upper shock absorber comprises at least one air vent to allow air to flow therethrough.

5. (cancelled)

6. (cancelled)
7. (cancelled)
8. (cancelled)
9. (previously presented) The packing unit of claim 1, wherein a size and a shape of the handle accommodating part is relative to a size and a shape of the detachable door handle.
10. (previously presented) The packing unit of claim 1, wherein the detachable door handle is elastically supported in the upper shock absorber without an additional component.
11. (original) The packing unit of claim 1, wherein the upper and lower shock absorbers each comprise at least one air vent.
12. (previously presented) The packing unit of claim 1, wherein the handle accommodating part comprises an adhesive material to prevent the detachable door handle from detaching from the upper shock absorber.
13. (currently amended) A packing unit for a refrigerator having a detachable door handle, the packing unit comprising:
- an outer case to protect an external appearance of a refrigerator having a detachable door handle;
  - an upper shock absorber accommodated in the outer case and connected to an upper part of the refrigerator such that the upper shock absorber covers an entire top surface of the refrigerator; and
  - a lower shock absorber accommodated in the outer case and connected to a lower part of the refrigerator such that the lower shock absorber covers an entire bottom surface of the refrigerator, and comprising a handle accommodating part on a bottom surface thereof, to accommodate the detachable door handle when detached from the refrigerator such that the handle accommodating part of the lower shock absorber is grooved to a predetermined depth in the lower shock absorber to prevent the detachable door handle from protruding to an outer surface of the lower shock absorber, when the detachable door handle is accommodated therein

and the detachable door handle is forcedly fitted into the handle accommodating part.

14. (cancelled)

15. (original) The packing unit of claim 13, wherein the lower shock absorber comprises an expandable polystyrene material.

16. (previously presented) The packing unit of claim 15, wherein the lower shock absorber comprises at least one air vent to allow air to flow therethrough.

17. (previously presented) The packing unit of claim 13, wherein the detachable door handle is elastically supported in the lower shock absorber without an additional component.

18. (cancelled)

19. (previously presented) The packing unit of claim 13, wherein the handle accommodating part comprises:

an adhesive material to prevent the detachable door handle from detaching from the lower shock absorber.

20. (currently amended) A packing unit for a refrigerator having a detachable door handle, the packing unit comprising:

an outer casing to protect an outer portion of a refrigerator having a detachable door handle; and

a packing material which connects to the refrigerator and comprises a groove in a top surface therein above a top portion of the refrigerator to accommodate the detachable door handle when detached from the refrigerator, and to prevent damage to the detachable door handle upon storage and transport of the refrigerator, such that the groove comprises a predetermined depth within the packing material, to prevent the detachable door handle from protruding to an outer surface of the packing material, when the detachable door handle is accommodated therein and the detachable door handle is forcedly fitted into the groove.